



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

December 16, 2011

Suzanne Wagener, Executive Director  
Covenant House Missouri  
2727 N. Kingshighway  
St. Louis, MO 63113

RE: Supportive Housing Program (SHP) (Project #2011-HOM 21)

Dear Ms. Wagener:

Enclosed is a report of our fiscal monitoring review of the Covenant House Missouri, a not-for-profit organization, SHP program, for the period October 1, 2010 through March 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Covenant House Missouri. Fieldwork was completed on June 8, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Paul Mehta, Fiscal Manager, DHS  
Antoinette Triplett, Program Manger II, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
SUPPORTIVE HOUSING PROGRAM (SHP)**

**COVENANT HOUSE  
CONTRACT #62025, 62021  
CFDA #14.235, 14.231**

**FISCAL MONITORING REVIEW  
OCTOBER 1, 2010 THROUGH MARCH 31, 2011**

**PROJECT #2011-HOM 21**

**DATE ISSUED: DECEMBER 16, 2011**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
SUPPORTIVE HOUSING PROGRAM (SHP)  
COVENANT HOUSE MISSOURI  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2010 THROUGH MARCH 31, 2011**

**TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Page(s)</u></b>
<b>INTRODUCTION</b>	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
<b>SUMMARY OF OBSERVATIONS</b>	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

## INTRODUCTION

### Background

**Contract Name:** Covenant House Missouri

**Contract Numbers:** 62025  
62021

**CFDA Numbers:** 14.231 (62025), 14.235 (62021)

**Contract Periods:** January 1, 2010 through December 31, 2010 (62025)  
July 1, 2010 through June 30, 2011 (62021)

**Contract Amounts:** \$17,840 (62025)  
\$255,225 (62012)

These contracts provided Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) funds to Covenant House Missouri (Agency) for assistance in providing shelter to young people between the ages of 16 and 21 who are homeless and or runaways. In addition job skills' training is also provided to increase participant's skills and income and empower young people to achieve greater self determination in the City of St. Louis.

### Purpose

The purpose the review was to determine Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period October 1, 2010 through March 31, 2011, and make recommendations for improvements as considered necessary.

### Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by the Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on June 8, 2011.

### Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

## SUMMARY OF OBSERVATIONS

### Conclusion

No evidence was found to suggest the Agency did not fully comply with federal, state and local DHS requirements.

### Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-HOM7, issued November 9, 2010, contained two observations:

- The Agency did not meet grant agreement's transitional housing capacity rate. (Resolved)
- The Agency does not require two authorized signatures on all grant fund disbursement checks. (The Agency has requested DHS a permanent waiver from this requirement.)

### A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2010, and was not required to have an A-133 audit.

### Summary of Current Observations

There were no current observations